HMRC - CH84070 - Which Tribunal Will Hear The Appeal And Procedures

You must check the date from which these rules apply for the tax or duty you are dealing with. See You must check the date from which these rules apply for the tax or duty you are dealing with. See for full details.

All appeals will be to the First-tier Tribunal.

An appeal will be treated for procedural purposes in the same way as an appeal against an assessment to the tax concerned. This will not apply where the legislation expressly provides for an alternative approach.

You can find further guidance on the review and appeal procedure in the Appeals, Reviews andTribunals Guide (ARTG).

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